

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

CHARLES TOWNSLEY, MICHAEL SAURO,)	
WALTER NOFFSINGER, ROSA DAVIDSON,)	
MICHAEL KELLY, TITON HOQUE, THANH DO,)	
)	
)	
Plaintiffs,)	
)	
)	
V.)	Case No. 1:20-cv-00969-LY
)	
INTERNATIONAL BUSINESS MACHINES)	
CORPORATION)	
)	
Defendants.)	

Expert Report
of
Mark Rambin, CPA, CFF
February 15, 2022

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Introduction

Qualifications

1. I am a Managing Director with Echelon Analytics (“Echelon”), a specialized consultancy that provides economic and financial analysis, forensic investigation, and expert testimony in commercial disputes and litigation. I have provided consulting services to clients involved in commercial disputes in many industries. I have prepared expert reports and have provided expert testimony in matters before state and federal courts and in arbitrations. I have practiced in this field for over thirty-five years.

2. I am a graduate of The University of Texas at Austin, receiving a Bachelor of Business Administration in Accounting in 1980. I became licensed as a Certified Public Accountant in 1983. My professional biography at [Exhibit A](#) provides additional information on my education and experience, including expert testimony over the last four years.

Scope of Retention and Compensation

3. Echelon has been retained by counsel for the Plaintiffs in this matter. I have been requested to analyze financial and economic issues related to economic damages claims asserted by the Plaintiffs against International Business Machines Corporation (“IBM”).

4. Echelon’s compensation for services provided is based on hourly rates ranging from \$200 to \$695, plus job-related expenses. My hourly rate is \$425. The firm’s compensation is not contingent on or related to the outcome of this litigation.

Information Considered

5. In performing my review and analysis to arrive at the opinions expressed herein, I have relied upon my skills, knowledge, education, experience and training, which are summarized in [Exhibit A](#). Additionally, I have considered information from a variety of sources, including information produced by parties to this dispute and information I and/or persons working under my direction obtained independently. The information I have considered through the date of this report is listed in [Exhibit B](#).

6. My work is continuing, discovery is ongoing, and I reserve the opportunity to revise and/or supplement this report based on additional information received or to respond to issues raised by the parties, their witnesses, or the Court.

7. This report is intended to be used solely in this litigation and should not be relied upon for any other purpose. If I provide deposition or trial testimony, such testimony may supplement the opinions expressed herein. I may also prepare or assist in the preparation of demonstrative exhibits related to my analysis and opinions. The exhibits and schedules accompanying this report, including all footnotes and source notations, are integral parts of this report.

Background

The Parties

8. The Plaintiffs are former employees of IBM that currently reside in the United States. Each Plaintiff is over the age of forty.

9. IBM is a NYSE publicly traded global company with a market capitalization of more than \$120 billion. Headquartered in New York, IBM is self-described as an information technology company, which provides integrated solutions that leverage information technology and knowledge of business processes.¹

The Dispute

10. The Plaintiffs allege that the termination of their employment with IBM was the result of an illegal and age-discriminatory plan to reduce the overall age of IBM's workforce. The Plaintiffs seek to recover their lost earnings and other damages.

¹ wsj.com – retrieved February 10, 2022

Discussion and Analysis

Assumptions

11. While I am experienced in analyzing economic damages in litigation and dispute matters, I am not an attorney nor the finder of fact in this matter. I have not been requested to form, and I have not formed, any legal opinions on matters related to the alleged age discrimination and wrongful termination claims asserted by the Plaintiffs.

Summary of Opinions

12. I have calculated the lost earnings damages for each of the Plaintiffs as presented below. The detailed calculation for each Plaintiff is presented in Exhibit C.

Plaintiff Name	Future Value	Present Value
Davidson	\$ 424,188	\$ 402,617
Do	1,664,839	1,593,610
Gelphman	95,763	105,554
Hoque	1,485,711	1,283,106
Kelly	457,157	488,536
Noffsinger	2,405,784	2,251,449
Sauro	1,885,760	1,905,020
Townsley	2,500,171	2,455,604
Total Lost Earnings Damages	\$ 10,919,373	\$ 10,485,496

Methodology Utilized

13. My calculations of lost earnings damages are based upon my review of the information made available to me to date as identified in Exhibit B as well as my personal telephone interviews with each Plaintiff. These calculations are based upon the assumption that, absent the alleged wrongful terminations, the Plaintiffs would have remained employed with IBM from the time of their separation from IBM through the completion of their projected work life. This amount is then compared to their actual and future projected earnings after their separation from IBM through the completion of their projected work life. These amounts are also adjusted for interest and inflation factors.

14. This methodology is standard and commonly utilized in the measurement of the lost earnings damages of individuals.² Additional information concerning the methodology utilized in these damage calculations is discussed below.

15. **Work life expectancy** – There are widely accepted academic studies commonly utilized to calculate the expected work life of an individual based upon their age, education, and employment status.³ This work life expectancy has been utilized in these calculations unless the individual Plaintiff stated that their work life intentions differed from these calculated work life expectancies.

16. **Expected earnings from IBM** – These amounts have been calculated based upon the prior earnings information provided in document production in this matter for each Plaintiff beginning as of their separation from IBM. The earning histories of Plaintiffs with significant variable compensation, particularly sales commissions, have been averaged over multiple years to provide a basis for the projection of future earnings.

17. **Actual earnings after separation from IBM** - These amounts have been calculated based upon the actual earnings or unemployment compensation information provided in document production in this matter for each Plaintiff. To the extent that a Plaintiff is currently employed, the compensation from current employment is assumed to continue through their expected work life.

18. **Employment Fringe Benefits** – In addition to direct compensation, the Plaintiffs received fringe benefits from IBM in the form of paid leave, insurance, other legally required benefits such as social security contributions, among others. These fringe benefits have been calculated as a percentage of compensation based upon statistics compiled by the Bureau of Labor Statistics.⁴ To the extent that a Plaintiff received employment fringe benefits from employment after their separation from IBM, this same calculation has been applied to those earnings.

² Measurement of Damages Involving Individuals – American Institute of Certified Public Accountants, 2020

³ Skoog, Gary R., James E. Ciecka, and Kurt V. Krueger. 2011.

⁴ U.S. Department of Labor. Bureau of Labor Statistics. *Employer Costs for Employee Compensation – December 2020*.

19. Other economic damages – Such damages include forfeiture of IBM restricted stock units due to the separation of a Plaintiff from IBM. These amounts are calculated at the value of these restricted stock units at the time of separation of the Plaintiff from IBM.

20. Actual and Projected Growth and Discount Factors – The lost earnings calculations reflect the application of interest factors for both past and future lost earnings damages. This interest factor increases past lost earnings and decreases lost future earnings to give effect to the time value of money. A growth factor in expected future earnings from both IBM and from earnings after separation from IBM has also been applied to the calculations.

Overall Opinion

21. Based upon the information available to me as detailed in Exhibit B, the methodology described above and detailed in the Exhibit C calculation for each Plaintiff, it is my opinion that the lost earnings damages of the Plaintiffs total not less than \$10.9 million on a future value basis and \$10.4 million on a present value basis.

February 15, 2022



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Certifications

Certified Public Accountant

Certified in Financial Forensics

Professional Affiliations

American Institute of Certified
Public Accountants

Texas Society of Certified Public
Accountants

National Association of Forensic
Economics

Education

Bachelor of Business
Administration – Accounting
University of Texas at Austin

Mark Ramin is an experienced forensic accountant with a substantial background in financial investigation, the analysis of economic damages issues and litigation consulting. A Texas-licensed CPA for over 35 years, Mr. Ramin specializes in providing objective and fact-based analysis to his clients, allowing them to make better informed decisions about disputes, litigation, or other critical business challenges facing them.

Financial Investigation

Mr. Ramin's experience in financial investigation includes commercial litigation matters as well as engagements on behalf of bankruptcy trustees, receivers, and numerous government authorities and regulatory agencies, including the United States Department of Justice, the Texas Office of the Attorney General, the Federal Deposit Insurance Corporation, and the Texas Department of Insurance, among others. These matters have included the investigation of complex failures of financial institutions, insurance companies, and other businesses engaged in many industries. This work has been utilized in civil litigation and criminal prosecutions of former officers and directors, insiders, outside professionals, and other parties alleged to have caused damages, received preferential transfers, or committed illegal acts.

Economic Damages Issues

Mr. Ramin is regularly engaged by both plaintiff and defense litigation counsel to provide investigation, analysis, and expert opinions concerning economic damages related to disputes, claims, and litigation. Such matters often relate to claims of lost profits, business interruption losses, professional liability claims, complex property loss, personal injury or employment related claims, and trademark or trade secret disputes. His opinions, often presented through written reports and expert testimony, have been presented before Federal and State District courts and Bankruptcy courts in multiple jurisdictions throughout Texas and in other states.

Litigation Consulting

Mr. Ramin also has significant experience in working with counsel and their clients in performing general litigation consulting. He often provides plaintiff or defense counsel with investigation and fact-finding related to unasserted claims. In litigation matters, he regularly works closely with counsel to develop discovery plans, to identify potential sources of information, to draft production requests and interrogatories, and to analyze and evaluate large document populations. Mr. Ramin also works to prepare for depositions of fact and expert witnesses through the identification of relevant documents or issues, outside research, and with expert witnesses, through the detailed analysis of their expert reports, including the research of their prior reports and testimony in other matters. He has substantial experience in working with counsel in asserting or responding to *Daubert*-type

Echelon Analytics is not
a CPA Firm.

ea-us.com

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challenges to the admissibility of accounting, financial, or other economic expert testimony.

Mr. Ramin's experience includes engagements in the following industries, among others:

- Agricultural and Commodities
- Banking and Financial Services
- Communications
- Construction
- Health Care
- High Technology
- Hospitality
- Insurance – Property & Casualty
- Insurance – Regulatory & Insolvency
- Manufacturing and Distribution
- Mortgage Lending and Servicing
- Oil & Gas Exploration and Production
- Professional Services
- Real Estate Development
- Real Estate Management
- Retail
- Software
- Transportation

Professional Experience

Some examples of Mr. Ramin's case experience include:

Accounting Malpractice

- **Audit failures.** Evaluated whether the accountant's work was conducted in accordance with Generally Accepted Auditing Standards. Reconstructed business and accounting records to determine the true financial condition of the company under audit, identified any misstatements, and developed facts to analyze interrelated liability, causation and damages issues. These audit failure accounting malpractice claims have involved audits of enterprises in several industries including financial institutions, manufacturing and distribution, commodities, retail sales, and insurance entities. The accounting firms involved have ranged from sole practitioners to regional, international, and the major Big 4 firms.
- **Tax shelters.** Served as a consulting expert to plaintiff counsel in an accounting malpractice matter involving allegedly abusive tax shelters, in which a Big 4 firm was a defendant. Assisted counsel with drafting discovery, identifying and interviewing potential expert witnesses, researching and documenting applicable professional standards, and in the review and analysis of a large volume of working papers, internal communications, and internal policy and technical standards information produced by the defendants. Provided assistance to counsel in their preparations for the depositions of client service team members including independent research of their professional backgrounds, their specific roles on the engagements in question, and in the identification of potential deposition exhibits and areas of inquiry. A significant confidential settlement was reached at the conclusion of the depositions of these individuals.

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- **Financial restatement and accounting malpractice claim.** Engaged by Multi-national Corporation to investigate prior financial reporting practices of U.S. subsidiary. Identified significant overstatements of net income due to improper use of percentage of completion accounting method. Assisted client in the restatement process and in the successful pursuit of an accounting malpractice claim against prior outside auditor.

Oil & Gas Industry

- **Oil Field Service Provider Fraud Claims.** Evaluated claims that a water and wastewater hauling service provider was overbilling a mid-major exploration and production company for its services. Performed a comprehensive analysis and identified a massive scheme to defraud the exploration and production company. Provided expert testimony before the presiding bankruptcy judge in the Southern District of Texas resulting in a significant judgement entered against the service provider.
- **Joint Interest Audits and Investigations.** Provided assistance to working interest owners of individual wells or prospect ventures to evaluate whether the Operator was appropriately conducting joint interest operations in accordance with the Operating Agreement or other applicable agreements.
- **Litigation matters.** Provided expert services related to litigation between working interest owners and Operator of prospect concerning alleged breach of exploration agreement and overcharges and inappropriate expenditures billed to the joint interest. Assisted in litigation related to disputes over a natural gas farm-out agreement and the related development rights. This matter involved analysis of over 40 years of production and development records and coordination with a team of engineers and geologists in order to evaluate both the factual issues involved as well as the basis for damages claimed. Evaluated damage claims related to a dispute arising from the sale of a natural gas gathering system including analysis of historical and current operating and financial information in relation to the offering memorandum provided to prospective purchasers.
- **Consulting project related to closely-held oil and gas holdings.** Led a project team in the analysis of the administration of a complex family estate and multiple related trusts involving in oil and gas working interests valued in excess of one billion dollars and located throughout the United States. The objective of this project was to determine whether ownership interests and other development and royalty rights had been appropriately recognized over a time period in excess of 50 years. The project entailed detailed tracing of legal, oil and gas production and financial records from the inception of leasing and exploration activities through farm-outs, farm-ins, production pooling and unitizations, non-participations and other events relevant to the present ownership status of each property.

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- **Transactional assistance.** Provided consulting services related to the transfer of diverse natural gas working interests to a publicly traded exploration and development company. This project required detail analysis of lease and farm-out agreements, agreements related to development rights, varying royalty and overriding interests, as well as varying working and net revenue interests at each multiple of payout.
- **Financial reporting.** Involved in numerous other financial reporting and consulting engagements relating to the oil and gas industry. These engagements have included exploration and production companies, independent producers, natural gas processing and carbon black production plants, refining operations and related oilfield service providers.

Bankruptcy and Insolvency

- **Oil & Gas exploration and production Company in liquidation.** Assisted the Chapter 7 trustee in assuming control of the offices and accounting and IT systems of the debtor (whose officers and employees abandoned the company offices upon the appointment of the trustee). Developed financial information to enable the trustee to secure the assets of the estate and to prepare schedules and monthly reporting for the court. Prepared all financial information required to support numerous complex adversary proceedings and other litigation related to alleged fraudulent transfers and disputed ownership of certain assets of the estate.
- **International shipping vessel operator in liquidation.** Assumed custody of all business and accounting records and assisted the Chapter 7 trustee in evaluating the solvency of the debtor in periods preceding the bankruptcy filing. Analyzed insider transactions that supported an adversary proceeding against the former shareholder of the company and assisted with discovery, depositions, and in evaluating the advisability of a compromise settlement of the claim.
- **Financial advisor in a telecommunications company Chapter 11.** Performed analysis on behalf of an unsecured creditors committee related to determining the solvency of the estate and an assessment of the continued viability of the business operations of a reorganized entity. Analyzed the current and historical operating information of the company to assist the committee in assessing the reasonableness of the financial projections of the debtor. Provided analysis and testimony for adversary proceedings against its principal lender and in the investigation of potential claims against its former directors and officers and outside accountants. Worked with committee counsel to develop a liquidation plan and supported the committee in its evaluation of alternative bids from prospective buyers of all or parts of the business.

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- **Regional Homebuilder.** Provided consulting and testimony services to the Chapter 7 trustee for the identification and prosecution of claims to recover preferential transfers. Several actions related to claims against lenders receiving payments on insider secured debt during the 1-year period prior to bankruptcy filing. Assisted in resolving over one hundred 90-day preference actions on behalf of the trustee, including providing deposition and trial testimony. Performed detailed analysis of a significant volume of accounting and financial records to analyze solvency issues at the 1-year and 90-day periods and to identify potential preferential transfers relative to those periods.

Financial Investigation and Fraud

- **Litigation claim against the executor of a complex estate.** Provided consulting services to counsel defending an executor from claims asserted by a beneficiary of an estate. The estate involved several generations of trusts and varied asset classes including ranches, oil and gas interests, and other financial assets. This engagement required the analysis of detailed historical transaction records to identify appropriate treatment of distributable income vs. principal and the appropriateness of reimbursement claims and other transactions between the trusts, the ranches, and certain beneficiaries.
- **Investigation of claims asserted by the beneficiaries of a trust.** Assisted the beneficiaries of a trust and their outside counsel in the investigation of alleged self-dealing by its trustee. This project involved investigation of public records to identify undisclosed business relationships and related party transactions. Because of these transactions, a majority of the assets of the trust were invested in failed business ventures from which the trustee and his business partners withdrew substantial sums of money. The beneficiaries instituted litigation against the trustee based upon this investigation.
- **Fraud investigation of trustee.** Worked directly with a large family enterprise to investigate alleged fraudulent transactions involving the trustee of a family trust. Performed detailed analysis of multiple years of transactions, obtained financial records from third parties and researched the identities of several businesses and individuals receiving distributions from the trust. Identified unauthorized distributions made directly to the trustee and his relatives and business associates. Prepared a detailed listing of questioned transactions that formed the basis for the resignation of the trustee and a related claim for reimbursement to the trust.
- **Borrower fraud.** Investigated alleged misapplication of loan proceeds or removal of funds from single-asset entities subject to a mortgage, often through straw buyers, abusive property flips, misrepresentation of the lien status of assets securing the transaction, or unauthorized advances to related parties. These engagements often required detailed analysis of the sources and uses of loan and project proceeds and an investigation of the

Mark Rabin, CPA, CFF

appropriateness of project expenditures and other transfers to determine the borrowers' potential liability for misapplication of funds.

- **Embezzlement.** Engaged by multi-state commercial property management firm to investigate alleged fraud by a departed executive. Assisted client in reconstruction of manipulated accounting records to quantify the loss. Developed Proof of Loss for insurance claim and for the subsequent criminal indictment of executive.
- **Breach of fiduciary duty.** Assisted counsel in the investigation of the actions of a company president. Identified significant misuse of company resources including ghost employees and unauthorized reimbursement for personal expenses such as personal airplane repairs and equipment upgrades, travel, and home remodeling. Documented diversion of corporate assets and opportunities to a competing business controlled by the president. When presented with findings, the president resigned and signed over ownership interests in the company and in the competing business.
- **Breach of non-compete agreement.** Assisted counsel in investigating the abrupt departure of a group of key employees subject to a non-compete agreement. Worked with computer forensics experts to analyze email and other electronic records. This information documented their plans for future competing business activities and their improper retention of confidential and proprietary information from the employer. Findings were presented in arbitration proceeding.

Damages Analysis in Complex Commercial Litigation

- **Manufacturing operations.** Provided consulting and expert services to manufacturers of industrial equipment and their counsel and insurers. In these matters, the claimants alleged that the failure of the equipment manufactured by the defendant interrupted the operation of a plant, factory, or other business process. The industries involved included defense contractors, agricultural and food products, construction, transportation, and consumer goods.
- **Retail operations.** Performed numerous engagements related to alleged failures of landlords to perform under retail lease agreements due to construction delays, equipment failures, water incursions, and fires. These matters required the analysis or reconstruction of historical financial information of the claimants to quantify projected lost revenues, fixed and variable costs, and excluded costs or saved expenses. These projects often included analysis and independent research of external factors such as general economic or industry circumstances that would affect the operations of the claimants and the efforts of the parties to mitigate any damages resulting from

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these events. These engagements have included the evaluation and resolution of insurance claims and in matters involving litigation.

- **Major natural or man-made disasters.** Provided assistance to both claimants and insurers in preparing and evaluating business interruption claims related to catastrophic or mass claim occurrences such as fires, hurricanes, floods, and in the BP Deepwater Horizon incident. In addition to the claim considerations mentioned above, these matters often required detailed analysis of the causal relationship between the incident and the claimed damages.
- **Information technology.** Assisted counsel in responding to litigated business interruption claims related to the alleged failures of information technology systems utilized by financial services organizations. One matter involved an alleged system failure while the other involved deliberate sabotage. In each matter, evaluating the claimed damages required the analysis of the causal relationship between the facts and the alleged economic impacts and included significant analysis of the claimants' financial operations and independent economic and industry research.
- **Consumer class actions.** Assisted lenders who were defendants in consumer class action litigation. Identified populations of potential class members and analyzed specific liability issues related to the claims asserted by named plaintiffs and evaluated the potential applicability of these specific facts and claims to a broader population. Assisted in evaluating ranges of potential financial exposure under assumed liability and damages theories and various class definitions and populations.
- **Secured lending disputes.** Worked with lenders in disputes involving "floor plans" and other similar high-volume secured lending facilities. These have included lending facilities for automobiles, boats, recreational vehicles, heavy equipment, consumer paper, mortgage warehouse and premium finance involving allegations of misrepresentation as to the "in trust" status of the facility prior to default. Through reconstructing earlier financial transactions, identified the true historical financial positions of the facility and determined the methods utilized to conceal any collateral shortfalls. This work has been utilized in pursuing claims against the borrowers, outside accountants, and other parties.
- **Loan securitization disputes.** Evaluated loan underwriting and loan loss reserves regarding compliance with the written guidelines of a particular financial institution or of the terms of the mortgage participation, securitization or other pooling. This work has been used to evaluate potential damage claims of the participants or investors in these assets and in pursuit of claims against directors or officers of financial institutions or other lenders.

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Certifications

Certified Public Accountant

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Professional Affiliations

American Institute of Certified
Public Accountants

Texas Society of Certified Public
Accountants

National Association of Forensic
Economics

Education

Bachelor of Business
Administration – Accounting
University of Texas at Austin

Recent Prior Testimony and Expert Reports

Confidential Investment Advisor Arbitration (Engaged by Defendant), FINRA
Arbitration, Houston, Texas, Expert Report

FDIC v. Hall, et al., United States District Court, Middle District of Florida, Expert
Report, Deposition Testimony

Gamez v. The Estate of Parrish, County Court at Law, Rockwall County, Texas, Expert
Testimony

Issa v. Issa, State District Court, Travis County, Texas, Expert Report

Ramos, et al. v. Cruz, et al. v. Lincoln Property Company Commercial, Inc., et al.,
State District Court, Dallas County, Texas, Expert Report

Dutch Bro LLC v. DutchPro, B.V., United States District Court, Western District of
Texas, Austin Division, Expert Report, Deposition Testimony

Fuller v. Bear Rental-Purchase, LTD., et al., State District Court, Williamson County,
Texas, Expert Report

Elumenus Lighting Corporation, Inc. v. Government Energy Management, LLC, et al.,
State District Court, Collin County, Texas, Expert Report, Deposition Testimony

Midstates Petroleum Company, Inc. v. Triple F Oilfield Services, LLC, United States
Bankruptcy Court, Southern District of Texas, Houston Division, Declaration and
Expert Report, Expert Testimony

Mitchell, et al. v. R&R Trucking, Inc., et al., State District Court, Childress County,
Texas, Expert Report, Deposition and Court Hearing Testimony

Sherry A. Coffman v. O'Reilly Automotive Stores, Inc., AAA Arbitration, Dallas, Texas,
Expert Report, Arbitration Hearing Testimony

Cardenas v. Ovation Services, LLC, State District Court, Travis County, Texas, Expert
Report, Deposition and Trial Testimony

Austin Children's Dentistry, Inc., et al. v. Williams, State District Court, Travis County,
Texas, Expert Reports

Potter v. Dehan, State District Court, Travis County, Texas, Expert Reports



FEDD Wireless, LLC, et al. v. Flowserve US Inc., et al., State District Court, Harris County, Texas, Expert Report, Deposition and Trial Testimony

White Oak Global Advisors, LLC v. Tommy W. Weder, Sr., United States District Court, Western District of Oklahoma, Expert Report

Gray v. J.H. Strain & Sons, Inc., State District Court, Taylor County, Texas, Expert Report

Dynesic Technologies, Inc. v. Ali Mutlu, et al., State District Court, Dallas County, Texas, Expert Reports, Deposition Testimony

Mary M. Young, et al. v. Keith P. Young, Sr., et al., Probate Court, Dallas County, Texas, Expert Reports, Deposition Testimony

Halbert, et al. v. Scott, et al., State District Court, Travis County, Texas, Expert Reports

England v. O'Reilly Automotive Parts, et al., United States District Court, Eastern District of Texas, Tyler Division, Expert Report

Wagner v. Starwood Custom Homes LLC, et al., AAA Arbitration, Dallas, Texas, Expert Report, Deposition and Arbitration Hearing Testimony

Englehart, et al. v. Van Dyke, et al., United States District Court, Southern District of Texas, Houston Division, Expert Report

National Rifle Association of America, et al., v. Ackerman McQueen, Inc., United States District Court, Northern District of Texas, Dallas Division, Expert Reports

Van Brummen v. Hess Corporation, United States District Court, Southern District of Texas, Houston Division, Expert Report

Hugh Gray v. Mariam Gray, Circuit Court of Maryland for Baltimore County, Expert Report, Trial Testimony

Coffman v. Uniti Group, et al., Circuit Court for Baldwin County, Alabama, Expert Reports

Exhibit B. Information Considered

As of February 15, 2021

PL's Bates Label	DESCRIPTION
Davidson _____	
0169	Compensation Summary 2013-2014
0173	Emince & Excellence Award 2015 – Cash Award
0175	IBM Recognition Email 2015 - \$1000
0229-232	National Payroll Service – IBM 9/16/17-9/30/17; 10/16/17-10/31/17
0256-259	National Payroll Service – IBM 3/16/18-4/15/18
0262-263	Employee Salary Statement
0302	IBM Profit Share Notification – 2019
0365-377	Worker Profile
0397-398	W-2 2019
0399-405	W-2 2020
0406-436	TX Workforce Commision Search Log
0445-447	Cognizant Offer Letter
0536-537	2021 Form W-2

DF Bates Label	DESCRIPTION
IBK-DAV _____	
0000154	Portfolio Actions
0000307-309	Employee Profile Information – Roselyn Wolfe
0000310-445	Semi- Monthly Pay and Contributions Statement 1/1/17-12/30/2019
0000446-447	IBM Ltr 10-9-20 re 2016-2019 Salary Description
0000459-461	Employee Profile Information – Rosa Davidson
0000690-692	Employee Profile Information – Jacqueline Wilson
0000599	Simulation UTL30
0000592	UTL30
0000590	Simulating reductions of HC in IOT Platform and Watson Assistant for 2020
0000589	UTL Breakdown
0000580	Maple Assumptions
0000575	Maple Assumptions
0000572	Maple Assumptions
0000510	Summary of Q1-Q4
0000629	Q2-Q4 Savings
0000628	Q2-Q4 Savings
0000627	Q2-Q4 Savings
0000626	Q2-Q4 Savings
0000625	Q2-Q4 Savings
0000624	Q2-Q4 Savings
0000623	Q2-Q4 Savings
0000622	Q2-Q4 Savings
0000621	Portfolio Actions
0000619	Simulation at UTL30 for all actions

Exhibit B. Information Considered

As of February 15, 2021

0000618	UTL20 and UTL30
0000617	Simulation at UTL30 for all actions
0000616	Q2-Q4 Savings
0000608	Maple Assumptions
0000604	Portfolio Actions
0000603	Platform UTL30
0000658	UTL Breakout
0000644	Q2-Q4 Summary
0000643	Q2-Q4 Summary
0000640	Platform UTL30
0000641	Platform UTL30
0000639	Platform UTL30
0000638	Portfolio Actions
0000637	Q2-Q4 Savings
0000636	Q2-Q4 Savings
0000635	Q2-Q4 Savings
0000634	Q2-Q4 Savings
0000633	Q2-Q4 Savings
0000632	Q2-Q4 Savings
0000631	Q2-Q4 Savings
0000630	Q2-Q4 Savings

PL's Bates Label	DESCRIPTION
DO _____	
0297-2099	Email from Rene Neumann to team re referral bonus for candidates to fill roles
0300	Growth Driver Profit-Sharing Statement - \$1400.00
0339	W-2 2018
0340	W-2 2019
3041-0342	IRS Tax Info 2019
0343-0344	IRS Tax Info 2020
0346-352	2018 Form W-2
0353-375	2021 Unemployment Compensation Information

DF Bates Label	DESCRIPTION
IBK-DO _____	
0000188-190	Employee Profile Information – Andres Herrera
0000191-193	Employee Profile Information – Michel Dirk
0000407-409	Employee Profile Information – Gao Ounying
0000508-510	Employee Profile Information - Cai Young
583-817	Semi-Monthly Pay and Contribution Statement – Thanh Do 1/1/15- 12/30/19

Exhibit B. Information Considered

As of February 15, 2021

PL's Bates Label Gelpman _____	DESCRIPTION
0052-54	1040 Tax Form 2018
0055-57	1040 Tax Form 2019
0058	W2 Earnings Summary 2020
0061-62	Blue Yonder Earnings Statements
0118-121	Janet Gelpman Resume
0130-0151	Timeline of Events
0173-0174	Email re Senior Designer Position
0182-0194	Employment Agreement – GTN Technical Staffing
0224	Email re Gelpman's preferred rate/salary
1003-1006	Zip Recruiter Job Listings with title and salary
1667-1668	2020 Form 1040
1669	2018 Form 1099-G

DF Bates Label IBMK-GEL _____	DESCRIPTION
0000066-68	Employee Profile Info – Ana Morales
0000077-79	Employee Profile Info – Janet Gelpman
0000154-202	Semi Monthly Pay and Contribution Statements 1/1/16-12/31/16
0000203-251	Semi Monthly Pay and Contribution Statements 1/1/17- 12/31/17
0000252-273	Semi Monthly Pay and Contribution Statements 1/1/18-6/15/18
0000274	Pay and Contribution Statement 6/22/18
0000276	Pay and Contribution Statement 7/23/18
0000277	Pay and Contribution Statement 12/27/18

PL's Bates Label Hoque _____	DESCRIPTION
0103	IBM 401(k) Plus Plan
0104	Client Sources of Income Verification
0106-178	2020 Form 1040
0186-187	2021 Form W-2

DF Bates Label IBMK-HOQ _____	DESCRIPTION
0000172-174	Employee Profile Information – Natalie Vest
0000176	IBM – Salary Breakdown 10-9-20
0000177-179	IBM ltr re payroll info 10-23-18
	Checks from IBM to Hoque
0000193-195	Employee Profile Information – Titon Hoque

PL's Bates Label Kelly _____	DESCRIPTION
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Exhibit B. Information Considered

As of February 15, 2021

0122-124	Email frm Kelly to Allen Downes re revenue generated
0125	Email frm Kelly to Allen Downes re no Q1 bonus rec'd
0150-152	Email frm Kelly to Andrea Sayles re PIP and bonus rec'd
0178-200	2020 Form 1040
0225-228	Forms W-2 and 1099-G

DF Bates Label IBMK-KEL _____	DESCRIPTION
0000004	Investigation Summary – Q1 bonus
0000097-98	Employee History – Mike Kelly
0000101-102	Itemized Salary Description 2016-2018
0000109-111	Employee Profile Information – Michael Kelly

PL's Bates Label Noffsinger _____	DESCRIPTION
0001-0146	Noffsinger document production
0147-154	2021 Forms W-2
0155	Morgan Stanley account statement

DF Bates Label IBMK-NOF _____	DESCRIPTION
0000001-231	Semi-MonthlyPay and Contributions Statement
0000236-238	Employee profile info, including salary
0000286-407	Semi-MonthlyPay and Contributions Statement
0000604-620	2018 Global Performance Assessment
0000621-629	2019 Global Performance Assessment
0000630-632	Employee profile info, including salary
0000634-635	Employee History including awards \$
0000637	Pay stub
0000640-651	Employment offer & 401k
0000957961	Form W-4 (2019) and tax return
0000970-973	EOX Vanatge Employment offer
0000977-979	EOX pay stubs and W-2

PL's Bates Label Sauro _____	DESCRIPTION
0025-26	Ltr from J. Cox to Sauro re Federal Tax Return
0028-0035	Form 1040 (2018 tax yr)
0036-37	Form 8949 (2018 tax yr)
0038-39	Form 8889 (2018 tax yr)
0040	Form 8879 (2018 tax yr)

Exhibit B. Information Considered

As of February 15, 2021

0041	Federal Support Statements
0042	Summary of Estimates
0043	Estimated Tax Wrksht
0044	Computation of Regular Tax (2018)
0045	Qualified Dividends of form 1040 (2018)
0046	Investment Income of the Earned Income of form 1040 (2018)
0047	Carryover Wrksht (2018)
0048	Tax Return Comparison (2018)
0049-50	Payment Voucher Filing instructions (2018)
0051-0054	2020 Form 1040-ES Payment Vouchers
0055-63	Form 1040 (2019)
0064-65	Form 8889 (2019)
0066	Form 8995 (2019)
0067-70	Form 8283 (2019)
0071-76	Form 1040/ 1040 SR (2019)
0077-81	Form 8960 (2019)
0082-100	Charitable Organization Wrksht
0101	Persional Info Wrksht (2019)
0102-0104	W-2/W-2G Summary (2019)
0105-107	Form 1095-A (2019)
0108-109	1099-R (2019)
0110-114	Form 1099-SA (2019)
0115-117	Form 1040 (2019)
0118-119	Form 1099-B (2019)
0120-121	IRA Contributions Wrksht (2019)
0122	Medical Expenses Wrksht (2019)
0123	Tx Payments Wrksht (2019)
0124-125	Tax and Interest Deduction Worksheet (2019)
0126	Localty for Sale Tax Deductions (2019)
0127	State and Local Tax Deduction Worksheet (2019)
0128	Home Mortgage Interest Worksheet (2019)
0129	Cash Contributions (2019)
0130-138	Noncash Contributions (2019)
0139-143	Charitable Deduction Limits Wrksht (2019)
0144	Misc. Itemized Deductions Wrksht (2019)
0145	Standard Deduction Worksheet for Dependents (2019)
0146	Earned Income Worksheet (2019)
0147	Form 4952 Investment Interest Expense Worksheet (2019)
0148-150	Form 1040 Earned Income Credit Worksheet (2019)
0151	Form 4684 Casualty and Theft Worksheet (2019)
0152-159	Form 6251 Schedule D Tax Worksheet (2019)
0160-162	IRA Info Wrksht (2019)
0163	Form 8582 Modified Adjusted Gross Income Worksheet

Exhibit B. Information Considered

As of February 15, 2021

0164	Two-Year Comparisons (2019)
0165	Tax Summary (2019)
0166	Compare to U. S. Averages (2019)
0167-181	W-4 (2019)
0182-193	Smart Worksheets from your 2019 Federal Tax Return (2019)
0194-197	Form 1099-B Worksheet (AMERICAN ENTERPRISE INVESTMENT)
0251-274	2020 Form 1040
0275-277	2021 Form 1099-NEC

DF Bates Label	DESCRIPTION
IBMK-SAU _____	
0000178-179	Employee Personal Information – Carroll Hummer
0000190-192	Employee Personal Information – Chris Fender
0000274-276	Employee Personal Information – James Martinson
0000280-282	Employee Personal Information – John Kirian
0000283-285	Employee Personal Information – Kevin Zachary
0000351-353	Employee Personal Information – Michael Ashwell
0000354-355	IBM – Salary Itemized 2016-2018
0000367-369	Employee Personal Information – Thaddeus Trask
0000370-372	Employee Personal Information – William Taylor
0000585-594	Application for Employment – Sauro
0000600-602	Employee Profile Information – Michael Sauro
0000621-623	IBM Salary Sheet
0000624	Internal IBM Employment Date Pairs
0000625	Payroll Confirmation 6-4-79
0000634-683	Semi-Monthly Pay and Contribution Statement (2015)
0000730	W9 – Sauro 2020
0000731-733	2020 Nonemployee Compensation
0000734-744	Sedera, Inc. – Sauro (with invoices)
0000745-750	Emails between Sauro and Sedera re invoices

PL's Bates Label	DESCRIPTION
Townsley _____	
0026-0032	Revenue and ACV Bookings 1/25/17
0033-0039	Revenue and ACV Booking 7/24/17
0040-0067	Tax Return 2020
0080-0088	Revenue and ACV Booking 1/25/17
0089-0093	Incentive Statements 1/1/17-6/30/17
0094-0097	Incentive Statements 1/1/17-6/30/17 (dup.)
0098-0104	Revenue and ACV Booking 7/24/17 (dup.)
0105-0109	Incentive Statements 1/7/17-12/31/17
0110-0115	Incentive Statements 1/1/18-6/30/18
0116-0122	Incentive Statements 1/1/18-6/30/18 (dup.)

Exhibit B. Information Considered

As of February 15, 2021

0123-0128	Incentive Statements 1/1/18-6/30/18
0129-0131	Incentive Plan Search 2015
0132-0134	Incentive Plan Search 2016
0135-0156	IBM Benefit Program
0157-0158	Semi Monthly Oay and Contributions Statement 6/1-6/15/18
0159-0161	Employee History
0163-0165	Incentive Plan Search 2015 (dup.)
0166-0168	Incentive Plan Search 2016
0169-0183	Incentive Statement 2017
0184-0200	Incentive Statement 2018
0201-0210	Incentive Calculation 2018
0211-0213	Employee History (dup.)
0214-0217	Performance Assessment 2016
0218-0220	Performance Assessment 2017
0221-0246	100 Percent Club 2017
0247-0251	100 Percent Club 2018
0265-0268	Performance Assessment 2016 (dup.)
0269-0272	Performance Assessment 2017 (dup.)
0273	Direct Pay Confirmation 12/15/2020
0277-0278	Eminence and Excellence Cash Award 5/18/18
0279-0280	Eminence and Excellence Cash Award 5/18/18 (dup.)
0284-0311	100 Percent Club 2017 (dup.)
0319-0321	Employee History (dup.)
0322-0326	SEA Honorees 2014
0327	Bonus Log
0328-0332	SEA Honorees 2014 (dup.)
0334-0369	Tax Return 2018
0370-0403	Tax Return 2019
0404-0407	Unemployment Benefits
0411-601	Forms 1040 2013-2020 and 2018 Unemploment information
0602-603	2021 Form W-2

DF Bates Label	DESCRIPTION
IBMK-TOW _____	
0000096-99	Emails re overpayment to Townsley
0000100-103	Email re payment
0000111	Employee Chart with salary codes
0000168-170	Employee Profile Information – Justin Crohn
0000381-383	Employee Profile Information – Kalman Gyimesi
0000384-433	Semi-Monthly Payroll Statements 1/1/15-
0000541	Employee Chart with salary codes
0000586	Revenue chart
0000588	Revenue chart

Exhibit B. Information Considered

As of February 15, 2021

0000600	Pipeline Indicators
0000601	Pipeline Indicators
0000603	Pipeline Progression
0000604	Revenue Chart
0000723-863	Emails between Townsley and IBM re money owed by Townsley
0000881-1048	Emails between Townsley and IBM re money owed by Townsley (2)
0001069	Pipeline Indicators
0001070	Pipeline Indicators
0001074	Pipeline Progression
0001078	Pipeline Progression
0001191-1206	Emails between Townsley and IBM re money owed by Townsley (3)
0001234-1244	Emails between Townsley and IBM re money owed by Townsley (4)
0001269-1270	IBM Salary Itemizations (2016-2018)
0001271-0001277	IBM Confidential Performance Assessment
0001280-1289	IBM Application for Employment (5/13/1985)
0001339	Fidelity – Define Benefit System
0001340-1342	Position and Salary Chart
0001343	Personal Pension Account
0001344	Date of Hire wrksht
0001345-1346	Update Misc. Hire Data
0001360-1361	Checklist of Financial Obligations/ Property
0001380-1382	Employee Profile Information – Chuck Townlsey
0001408-1411	Earning Report
00001412-1417	Oracle – Payroll Report
0001418-1422	W2 2019
0001423-1431	State Tax Rules 2019-2021
0001432-1445	FY21 Annual Evaluation - Oracle
0001452-1458	Health – Election History 2019-2020
0001460-1495	Time Entry Report - Oracle
0001496-1497	Job Offer Ltr – Oracle 5/14/2019
NATIVES	
0000596	Cloud Node Based Weekly Key Deals Report
0000594	Cloud Node Based Weekly Key Deals Report
0000588	Total Pipeline
586	Total Pipeline
600	SOM Excel
604	Total Pipeline

Social Security Administration Average Wage Index 1984-2020

Social Security Administration Cost Of Living Adjustments 1975-2022

Federal Open Market Committee Summary of Economic Projections December 15, 2021

Rosa Davidson

General Information

Damages Date: 9/30/2019
Trial or Settlement Date: 10/1/2022
Interest Rate (Past Damages): 2.00%
Discount Rate (Future Damages): 2.50%
Periodic Compounding: Annually
Present Value Interest Calculation: Simple Interest

Plaintiff Information

Gender: Female
Race: Hispanic
Birth Date: 4/10/1962
Age at Injury: 57.47
Projected Retirement Age*: 70.00
Projected Age at Death**: 86.65

* Ms. Davidson has stated that her intention was to remain employed by IBM until age 70.

** Life expectancy calculated for Hispanic women. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$96,815	\$165,664	\$100,176	\$146,222
Lost Fringe Benefits	\$88,187	\$73,522	\$91,327	\$64,893
Subtotal: Lost Earnings	\$185,003	\$239,185	\$191,503	\$211,115
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$185,003	\$239,185	\$191,503	\$211,115
Grand Total Damages	\$424,188		\$402,617	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
10/01/19	04/10/32	Software Developer	IBM	\$147,372	44.38%	3.00%	3.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
10/01/19	12/31/19	Unemployed	Texas Workforce Commission	\$7,605	0.00%	0.00%	0.00%
01/01/20	05/31/20	Unemployed	Texas Workforce Commission	\$11,829	0.00%	0.00%	0.00%
06/01/20	11/29/20	Consultant	Aditi Consulting	\$82,460	0.00%	0.00%	0.00%
11/30/20	12/31/20	Security Architect	Cognizant Technology	\$145,000	44.38%	0.00%	0.00%
01/01/21	04/10/32	Security Architect	Cognizant Technology	\$145,000	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	09/30/19	12/31/19	\$37,146	\$16,485	\$53,631	\$7,605	\$0	\$7,605	\$46,026	\$48,556
2	01/01/20	12/31/20	\$151,793	\$67,366	\$219,159	\$106,967	\$5,626	\$112,593	\$106,566	\$110,291
3	01/01/21	12/31/21	\$156,347	\$69,387	\$225,734	\$145,000	\$64,351	\$209,351	\$16,383	\$16,628
4	01/01/22	09/30/22	\$119,553	\$53,058	\$172,611	\$108,452	\$48,131	\$156,583	\$16,028	\$16,028
Total	09/30/19	09/30/22	\$464,839	\$206,296	\$671,135	\$368,024	\$118,108	\$486,132	\$185,003	\$191,503

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$40,590	\$18,014	\$58,604	\$36,821	\$16,341	\$53,163	\$5,442	\$5,408
2	01/01/23	12/31/23	\$165,868	\$73,612	\$239,481	\$150,467	\$66,777	\$217,244	\$22,237	\$21,562
3	01/01/24	12/31/24	\$170,845	\$75,821	\$246,665	\$154,981	\$68,781	\$223,761	\$22,904	\$21,683
4	01/01/25	12/31/25	\$175,970	\$78,095	\$254,065	\$159,630	\$70,844	\$230,474	\$23,591	\$21,817
5	01/01/26	12/31/26	\$181,249	\$80,438	\$261,687	\$164,419	\$72,969	\$237,388	\$24,299	\$21,964
6	01/01/27	12/31/27	\$186,686	\$82,851	\$269,538	\$169,352	\$75,158	\$244,510	\$25,028	\$22,123
7	01/01/28	12/31/28	\$192,287	\$85,337	\$277,624	\$174,432	\$77,413	\$251,845	\$25,779	\$22,294
8	01/01/29	12/31/29	\$198,056	\$87,897	\$285,953	\$179,665	\$79,735	\$259,401	\$26,552	\$22,477
9	01/01/30	12/31/30	\$203,997	\$90,534	\$294,531	\$185,055	\$82,128	\$267,183	\$27,349	\$22,671
10	01/01/31	12/31/31	\$210,117	\$93,250	\$303,367	\$190,607	\$84,591	\$275,198	\$28,169	\$22,877
11	01/01/32	12/31/32	\$58,458	\$25,944	\$84,402	\$53,030	\$23,535	\$76,565	\$7,837	\$6,238
Total	10/01/22	12/02/48	\$1,784,124	\$791,794	\$2,575,918	\$1,618,460	\$718,273	\$2,336,733	\$239,185	\$211,115

Thanh Do

General Information

Damages Date:	9/4/2019
Trial or Settlement Date:	10/1/2022
Interest Rate (Past Damages):	2.00%
Discount Rate (Future Damages):	2.50%
Periodic Compounding:	Annually
Present Value Interest Calculation:	Simple Interest

Plaintiff Information

Gender:	Female
Race:	White
Birth Date:	2/20/1961
Age at Injury:	58.54
Projected Retirement Age*:	66.85
Projected Age at Death**:	84.45

* Worklife expectancy calculated for all women active in the workforce with a master's degree. Study used: The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors, Gary R. Skoog, James E. Ciecka and Kurt V. Krueger, Journal of Forensic Economics, 22(2), 2011.

** Life expectancy calculated for white women. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$347,961	\$786,893	\$354,980	\$729,989
Lost Fringe Benefits	\$180,763	\$349,223	\$184,671	\$323,969
Subtotal: Lost Earnings	\$528,723	\$1,136,116	\$539,651	\$1,053,959
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$528,723	\$1,136,116	\$539,651	\$1,053,959
Grand Total Damages	\$1,664,839		\$1,593,610	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
09/04/19	12/27/27	Senior Software Engineer	IBM	\$126,173	44.38%	3.00%	3.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
09/04/19	12/31/19	Unemployed	Texas Workforce Commission	\$6,591	0.00%	0.00%	0.00%
01/01/20	12/31/20	Unemployed	Texas Workforce Commission	\$31,773	0.00%	0.00%	0.00%
01/01/21	12/31/21	Unemployed	Texas Workforce Commission	\$20,982	0.00%	0.00%	0.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	09/04/19	12/31/19	\$41,136	\$18,256	\$59,392	\$6,591	\$0	\$6,591	\$52,801	\$55,703
2	01/01/20	12/31/20	\$129,958	\$57,675	\$187,634	\$31,773	\$0	\$31,773	\$155,861	\$161,309
3	01/01/21	12/31/21	\$133,857	\$59,406	\$193,263	\$20,982	\$0	\$20,982	\$172,281	\$174,858
4	01/01/22	09/30/22	\$102,356	\$45,425	\$147,781	\$0	\$0	\$0	\$147,781	\$147,781
Total	09/04/19	09/30/22	\$407,307	\$180,763	\$588,069	\$59,346	\$0	\$59,346	\$528,723	\$539,651

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$34,751	\$15,423	\$50,174	\$0	\$0	\$0	\$50,174	\$49,860
2	01/01/23	12/31/23	\$142,009	\$63,024	\$205,032	\$0	\$0	\$0	\$205,032	\$198,809
3	01/01/24	12/31/24	\$146,269	\$64,914	\$211,183	\$0	\$0	\$0	\$211,183	\$199,927
4	01/01/25	12/31/25	\$150,657	\$66,862	\$217,519	\$0	\$0	\$0	\$217,519	\$201,164
5	01/01/26	12/31/26	\$155,177	\$68,867	\$224,044	\$0	\$0	\$0	\$224,044	\$202,517
6	01/01/27	12/31/27	\$158,029	\$70,133	\$228,163	\$0	\$0	\$0	\$228,163	\$201,682
Total	10/01/22	08/04/45	\$786,893	\$349,223	\$1,136,116	\$0	\$0	\$0	\$1,136,116	\$1,053,959

Janet Gelpman

General Information

Damages Date:	6/27/2018
Trial or Settlement Date:	10/1/2022
Interest Rate (Past Damages):	2.00%
Discount Rate (Future Damages):	2.50%
Periodic Compounding:	Annually
Present Value Interest Calculation:	Simple Interest

Plaintiff Information

Gender:	Female
Race:	White
Birth Date:	2/9/1955
Age at Injury:	63.38
Projected Retirement Age*:	69.08
Projected Age at Death**:	85.28

* Worklife expectancy calculated for all women active in the workforce with a bachelor's degree. Study used: The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors, Gary R. Skoog, James E. Ciecka and Kurt V. Krueger, Journal of Forensic Economics, 22(2), 2011.

** Life expectancy calculated for white women. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$64,616	(\$12,947)	\$70,181	(\$12,568)
Lost Fringe Benefits	\$49,840	(\$5,746)	\$53,519	(\$5,578)
Subtotal: Lost Earnings	\$114,456	(\$18,693)	\$123,700	(\$18,146)
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$114,456	(\$18,693)	\$123,700	(\$18,146)
Grand Total Damages	\$95,763		\$105,554	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/27/18	03/09/24	UX Designer	IBM	\$99,996	44.38%	3.00%	3.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/27/18	12/31/18	Unemployment Compensation	Texas Workforce Commission	\$10,374	0.00%	0.00%	0.00%
01/01/19	07/31/19	Unemployment Compensation	Texas Workforce Commission	\$2,470	0.00%	0.00%	0.00%
08/01/19	11/30/19	UX Contractor	GTN	\$39,872	0.00%	0.00%	0.00%
12/01/19	03/09/24	UX Architect	Blue Yonder Inc.	\$120,410	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	06/27/18	12/31/18	\$51,505	\$22,858	\$74,363	\$5,343	\$0	\$5,343	\$69,019	\$74,193
2	01/01/19	12/31/19	\$102,996	\$45,710	\$148,705	\$52,569	\$4,539	\$57,107	\$91,598	\$96,632
3	01/01/20	12/31/20	\$106,086	\$47,081	\$153,167	\$120,410	\$53,438	\$173,848	(\$20,681)	(\$21,404)
4	01/01/21	12/31/21	\$109,268	\$48,493	\$157,762	\$120,410	\$53,438	\$173,848	(\$16,086)	(\$16,327)
5	01/01/22	09/30/22	\$83,554	\$37,081	\$120,635	\$90,060	\$39,969	\$130,029	(\$9,394)	(\$9,394)
Total	06/27/18	09/30/22	\$453,408	\$201,223	\$654,631	\$388,792	\$151,383	\$540,175	\$114,456	\$123,700

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$28,368	\$12,590	\$40,958	\$30,577	\$13,570	\$44,147	(\$3,189)	(\$3,169)
2	01/01/23	12/31/23	\$115,923	\$51,447	\$167,369	\$124,950	\$55,453	\$180,402	(\$13,033)	(\$12,638)
3	01/01/24	12/31/24	\$21,976	\$9,753	\$31,730	\$23,688	\$10,513	\$34,200	(\$2,471)	(\$2,339)
Total	10/01/22	05/19/40	\$166,267	\$73,789	\$240,056	\$179,214	\$79,535	\$258,750	(\$18,693)	(\$18,146)

Titon Hoque

General Information

Damages Date: 7/18/2018
Trial or Settlement Date: 10/1/2022
Interest Rate (Past Damages): 2.00%
Discount Rate (Future Damages): 2.50%
Periodic Compounding: Annually
Present Value Interest Calculation: Simple Interest

Plaintiff Information

Gender: Male
Race: White
Birth Date: 1/24/1974
Age at Injury: 44.48
Projected Retirement Age*: 70.00
Projected Age at Death**: 79.25

* Mr. Hoque has stated that it was his intention to remain employed by IBM until age 70.

** Life expectancy calculated for white men. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$278,054	\$700,631	\$292,626	\$543,867
Lost Fringe Benefits	\$196,087	\$310,940	\$205,244	\$241,368
Subtotal: Lost Earnings	\$474,140	\$1,011,571	\$497,870	\$785,236
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$474,140	\$1,011,571	\$497,870	\$785,236
Grand Total Damages	\$1,485,711		\$1,283,106	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
07/18/18	01/24/44	Technical Services Professional	IBM	\$158,952	44.38%	3.00%	3.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
07/18/18	12/31/18	Unemployed	Texas Workforce Commission	\$8,398	0.00%	0.00%	0.00%
01/01/20	12/31/20	Sole Proprietor	HHH LLC	\$155,384	0.00%	0.00%	0.00%
01/01/21	01/24/44	Technology Specialist	Austin Community College	\$154,324	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	07/18/18	12/31/18	\$72,726	\$32,276	\$105,002	\$8,398	\$0	\$8,398	\$96,604	\$103,845
2	01/01/19	12/31/19	\$163,721	\$72,659	\$236,380	\$0	\$0	\$0	\$236,380	\$249,371
3	01/01/20	12/31/20	\$168,632	\$74,839	\$243,471	\$155,384	\$0	\$155,384	\$88,087	\$91,167
4	01/01/21	12/31/21	\$173,691	\$77,084	\$250,775	\$154,324	\$68,489	\$222,813	\$27,962	\$28,381
5	01/01/22	09/30/22	\$132,816	\$58,944	\$191,759	\$115,426	\$51,226	\$166,652	\$25,107	\$25,107
Total	07/18/18	09/30/22	\$711,585	\$315,802	\$1,027,387	\$433,532	\$119,715	\$553,247	\$474,140	\$497,870

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$45,093	\$20,012	\$65,105	\$39,189	\$17,392	\$56,581	\$8,524	\$8,471
2	01/01/23	12/31/23	\$184,269	\$81,779	\$266,047	\$160,142	\$71,071	\$231,214	\$34,834	\$33,777
3	01/01/24	12/31/24	\$189,797	\$84,232	\$274,029	\$164,947	\$73,203	\$238,150	\$35,879	\$33,967
4	01/01/25	12/31/25	\$195,491	\$86,759	\$282,250	\$169,895	\$75,399	\$245,295	\$36,955	\$34,177
5	01/01/26	12/31/26	\$201,356	\$89,362	\$290,717	\$174,992	\$77,661	\$252,653	\$38,064	\$34,406
6	01/01/27	12/31/27	\$207,396	\$92,042	\$299,439	\$180,242	\$79,991	\$260,233	\$39,206	\$34,656
7	01/01/28	12/31/28	\$213,618	\$94,804	\$308,422	\$185,649	\$82,391	\$268,040	\$40,382	\$34,923
8	01/01/29	12/31/29	\$220,027	\$97,648	\$317,675	\$191,218	\$84,863	\$276,081	\$41,593	\$35,210
9	01/01/30	12/31/30	\$226,628	\$100,577	\$327,205	\$196,955	\$87,409	\$284,364	\$42,841	\$35,515
10	01/01/31	12/31/31	\$233,426	\$103,595	\$337,021	\$202,864	\$90,031	\$292,894	\$44,126	\$35,837
11	01/01/32	12/31/32	\$240,429	\$106,702	\$347,132	\$208,950	\$92,732	\$301,681	\$45,450	\$36,178
12	01/01/33	12/31/33	\$247,642	\$109,904	\$357,546	\$215,218	\$95,514	\$310,732	\$46,814	\$36,536
13	01/01/34	12/31/34	\$255,071	\$113,201	\$368,272	\$221,675	\$98,379	\$320,054	\$48,218	\$36,912
14	01/01/35	12/31/35	\$262,723	\$116,597	\$379,320	\$228,325	\$101,331	\$329,655	\$49,665	\$37,305
15	01/01/36	12/31/36	\$270,605	\$120,095	\$390,700	\$235,175	\$104,370	\$339,545	\$51,155	\$37,716
16	01/01/37	12/31/37	\$278,723	\$123,697	\$402,421	\$242,230	\$107,502	\$349,731	\$52,689	\$38,145
17	01/01/38	12/31/38	\$287,085	\$127,408	\$414,493	\$249,497	\$110,727	\$360,223	\$54,270	\$38,591
18	01/01/39	12/31/39	\$295,698	\$131,231	\$426,928	\$256,982	\$114,048	\$371,030	\$55,898	\$39,054

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
19	01/01/40	12/31/40	\$304,568	\$135,167	\$439,736	\$264,691	\$117,470	\$382,161	\$57,575	\$39,535
20	01/01/41	12/31/41	\$313,706	\$139,223	\$452,928	\$272,632	\$120,994	\$393,626	\$59,302	\$40,034
21	01/01/42	12/31/42	\$323,117	\$143,399	\$466,516	\$280,811	\$124,624	\$405,434	\$61,081	\$40,551
22	01/01/43	12/31/43	\$332,810	\$147,701	\$480,511	\$289,235	\$128,363	\$417,598	\$62,914	\$41,085
23	01/01/44	12/31/44	\$21,866	\$9,704	\$31,570	\$19,003	\$8,434	\$27,437	\$4,134	\$2,656
Total	10/01/22	04/24/53	\$5,351,144	\$2,374,838	\$7,725,982	\$4,650,514	\$2,063,898	\$6,714,412	\$1,011,571	\$785,236

Michael Kelly

General Information

Damages Date:	6/30/2018
Trial or Settlement Date:	10/1/2022
Interest Rate (Past Damages):	2.00%
Discount Rate (Future Damages):	2.50%
Periodic Compounding:	Annually
Present Value Interest Calculation:	Simple Interest

Plaintiff Information

Gender:	Male
Race:	White
Birth Date:	12/30/1958
Age at Injury:	59.50
Projected Retirement Age*:	66.73
Projected Age at Death**:	81.70

* Worklife expectancy calculated for all men active in the workforce with a bachelor's degree. Study used: The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors, Gary R. Skoog, James E. Ciecka and Kurt V. Krueger, Journal of Forensic Economics, 22(2), 2011.

** Life expectancy calculated for white men. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$340,030	(\$31,210)	\$359,587	(\$29,340)
Lost Fringe Benefits	\$162,188	(\$13,851)	\$171,310	(\$13,021)
Subtotal: Lost Earnings	\$502,218	(\$45,061)	\$530,897	(\$42,360)
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$502,218	(\$45,061)	\$530,897	(\$42,360)
Grand Total Damages	\$457,157		\$488,536	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/30/18	09/22/25	Sales Specialist	IBM	\$254,230	44.38%	0.00%	0.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
01/01/19	04/30/19	Unemployment	Texas Workforce Commission	\$5,434	0.00%	0.00%	0.00%
05/01/19	12/31/19	Senior Director	HID Global	\$113,258	44.38%	0.00%	0.00%
01/01/20	08/31/20	Senior Director	HID Global	\$166,000	44.38%	0.00%	0.00%
09/01/20	12/31/20	Unemployment	Texas Workforce Commission	\$19,988	0.00%	0.00%	0.00%
01/01/21	09/22/25	Global Channel Director	Measurabl	\$250,000	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	06/30/18	12/31/18	\$128,856	\$57,186	\$186,043	\$0	\$0	\$0	\$186,043	\$199,988
2	01/01/19	12/31/19	\$254,230	\$112,827	\$367,057	\$118,692	\$50,264	\$168,956	\$198,101	\$208,989
3	01/01/20	12/31/20	\$254,230	\$112,827	\$367,057	\$185,988	\$73,671	\$259,659	\$107,398	\$111,153
4	01/01/21	12/31/21	\$254,230	\$112,827	\$367,057	\$250,000	\$110,950	\$360,950	\$6,107	\$6,199
5	01/01/22	09/30/22	\$190,150	\$84,389	\$274,539	\$186,986	\$82,985	\$269,971	\$4,568	\$4,568
Total	06/30/18	09/30/22	\$1,081,696	\$480,057	\$1,561,753	\$741,666	\$317,869	\$1,059,536	\$502,218	\$530,897

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$64,080	\$28,439	\$92,519	\$63,485	\$28,175	\$91,660	\$859	\$854
2	01/01/23	12/31/23	\$254,230	\$112,827	\$367,057	\$259,426	\$115,133	\$374,559	(\$7,501)	(\$7,274)
3	01/01/24	12/31/24	\$254,230	\$112,827	\$367,057	\$267,208	\$118,587	\$385,796	(\$18,738)	(\$17,739)
4	01/01/25	12/31/25	\$184,578	\$81,916	\$266,494	\$198,209	\$87,965	\$286,174	(\$19,680)	(\$18,201)
Total	10/01/22	09/10/40	\$757,118	\$336,009	\$1,093,127	\$788,328	\$349,860	\$1,138,188	(\$45,061)	(\$42,360)

Walter Noffsinger

General Information

Damages Date: 6/22/2020
Trial or Settlement Date: 10/1/2022
Interest Rate (Past Damages): 2.00%
Discount Rate (Future Damages): 2.50%
Periodic Compounding: Annually
Present Value Interest Calculation: Simple Interest

Plaintiff Information

Gender: Male
Race: White
Birth Date: 3/7/1960
Age at Injury: 60.29
Projected Retirement Age*: 70.00
Projected Age at Death**: 81.86

* Mr. Noffsinger has stated that it was his intention to remain employed by IBM until age 70.

** Life expectancy calculated for white men. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$387,288	\$1,206,489	\$393,615	\$1,090,765
Lost Fringe Benefits	\$182,496	\$535,440	\$185,628	\$484,082
Subtotal: Lost Earnings	\$569,784	\$1,741,929	\$579,243	\$1,574,847
Other Damages	\$94,071	\$0	\$97,360	\$0
Total Damages	\$663,855	\$1,741,929	\$676,602	\$1,574,847
Grand Total Damages	\$2,405,784		\$2,251,449	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/22/20	03/07/30	Director	IBM	\$347,987	44.38%	3.00%	3.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/23/20	09/14/20	Unemployed	Colorado DOL	\$29,252	0.00%	0.00%	0.00%
09/15/20	12/31/20	VP of Product Management and BD	EOX Vantage	\$200,000	44.38%	0.00%	0.00%
09/15/20	09/16/20	VP of Product Management and BD	EOX Vantage - Signing Bonus	\$12,000	0.00%	0.00%	0.00%
01/01/21	05/15/21	VP of Product Management and BD	EOX Vantage	\$71,623	44.38%	0.00%	0.00%
05/16/21	07/19/21	Unemployed	Colorado DOL	\$29,252	0.00%	0.00%	0.00%
07/20/21	12/31/21	VP of Product	Section	\$105,866	44.38%	0.00%	0.00%
01/01/22	03/07/30	VP of Product	Section	\$225,000	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	06/22/20	12/31/20	\$183,501	\$81,438	\$264,939	\$77,730	\$26,191	\$103,921	\$161,018	\$166,647
2	01/01/21	12/31/21	\$358,427	\$159,070	\$517,496	\$182,698	\$78,770	\$261,468	\$256,028	\$259,858
3	01/01/22	09/30/22	\$274,076	\$121,635	\$395,711	\$168,288	\$74,686	\$242,974	\$152,738	\$152,738
Total	06/22/20	09/30/22	\$816,004	\$362,143	\$1,178,147	\$428,716	\$179,647	\$608,363	\$569,784	\$579,243

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$93,053	\$41,297	\$134,351	\$56,712	\$25,169	\$81,881	\$52,469	\$52,141
2	01/01/23	12/31/23	\$380,255	\$168,757	\$549,012	\$231,750	\$102,851	\$334,601	\$214,411	\$207,904
3	01/01/24	12/31/24	\$391,662	\$173,820	\$565,482	\$238,703	\$105,936	\$344,639	\$220,844	\$209,072
4	01/01/25	12/31/25	\$403,412	\$179,034	\$582,447	\$245,864	\$109,114	\$354,978	\$227,469	\$210,366
5	01/01/26	12/31/26	\$415,515	\$184,405	\$599,920	\$253,239	\$112,388	\$365,627	\$234,293	\$211,780
6	01/01/27	12/31/27	\$427,980	\$189,938	\$617,918	\$260,837	\$115,759	\$376,596	\$241,322	\$213,313
7	01/01/28	12/31/28	\$440,820	\$195,636	\$636,455	\$268,662	\$119,232	\$387,894	\$248,561	\$214,962
8	01/01/29	12/31/29	\$454,044	\$201,505	\$655,549	\$276,722	\$122,809	\$399,531	\$256,018	\$216,726
9	01/01/30	12/31/30	\$82,541	\$36,632	\$119,173	\$50,305	\$22,326	\$72,631	\$46,542	\$38,582
Total	10/01/22	01/14/42	\$3,089,283	\$1,371,024	\$4,460,306	\$1,882,793	\$835,584	\$2,718,377	\$1,741,929	\$1,574,847

Other Damages

Summary of Other Damages

Start	End	Type*	Description	Vendor	Amount	Growth	Occurs
06/22/20	06/22/20	E	Forfeit of Unvested RSU's	IBM	\$94,071.00		Once

* E = Expense, R = Reimbursement

Pre-Trial Other Damages

Period	From	To	Loss of Unvested RSU's	Present Value
1	06/22/20	12/31/20	\$94,071	\$97,360
Total	06/22/20	09/30/22	\$94,071	\$97,360

Michael Sauro

General Information

Damages Date: 6/30/2018
Trial or Settlement Date: 10/1/2022
Interest Rate (Past Damages): 2.00%
Discount Rate (Future Damages): 2.50%
Periodic Compounding: Annually
Present Value Interest Calculation: Simple Interest

Plaintiff Information

Gender: Male
Race: White
Birth Date: 11/8/1954
Age at Injury: 63.64
Projected Retirement Age*: 70.00
Projected Age at Death**: 82.69

- * Mr. Sauro has stated that it was his intention to remain employed by IBM until age 70.
- ** Life expectancy calculated for white men. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$870,357	\$433,954	\$899,606	\$417,991
Lost Fringe Benefits	\$388,861	\$192,589	\$401,918	\$185,505
Subtotal: Lost Earnings	\$1,259,217	\$626,542	\$1,301,524	\$603,496
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$1,259,217	\$626,542	\$1,301,524	\$603,496
Grand Total Damages	\$1,885,760		\$1,905,020	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/30/18	11/08/24	Director	IBM	\$205,934	44.38%	0.00%	0.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
01/01/20	12/31/20	Nonemployee Compensation	Sedera, Inc.	\$4,250	0.00%	0.00%	0.00%
01/01/21	12/31/21	Nonemployee Compensation	Sedera, Inc.	\$1,600	0.00%	0.00%	0.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	06/30/18	12/31/18	\$104,378	\$46,323	\$150,700	\$0	\$0	\$0	\$150,700	\$161,997
2	01/01/19	12/31/19	\$205,934	\$91,394	\$297,328	\$0	\$0	\$0	\$297,328	\$313,668
3	01/01/20	12/31/20	\$205,934	\$91,394	\$297,328	\$4,250	\$0	\$4,250	\$293,078	\$303,323
4	01/01/21	12/31/21	\$205,934	\$91,394	\$297,328	\$1,600	\$0	\$1,600	\$295,728	\$300,151
5	01/01/22	09/30/22	\$154,027	\$68,357	\$222,385	\$0	\$0	\$0	\$222,385	\$222,385
Total	06/30/18	09/30/22	\$876,207	\$388,861	\$1,265,067	\$5,850	\$0	\$5,850	\$1,259,217	\$1,301,524

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$51,907	\$23,036	\$74,943	\$0	\$0	\$0	\$74,943	\$74,474
2	01/01/23	12/31/23	\$205,934	\$91,394	\$297,328	\$0	\$0	\$0	\$297,328	\$288,303
3	01/01/24	12/31/24	\$176,113	\$78,159	\$254,272	\$0	\$0	\$0	\$254,272	\$240,719
Total	10/01/22	07/18/37	\$433,954	\$192,589	\$626,542	\$0	\$0	\$0	\$626,542	\$603,496

Charles Townsley

General Information

Damages Date:	6/16/2018
Trial or Settlement Date:	10/1/2022
Interest Rate (Past Damages):	2.00%
Discount Rate (Future Damages):	2.50%
Periodic Compounding:	Annually
Present Value Interest Calculation:	Simple Interest

Plaintiff Information

Gender:	Male
Race:	White
Birth Date:	7/15/1961
Age at Injury:	56.92
Projected Retirement Age*:	67.39
Projected Age at Death**:	81.08

* Worklife expectancy calculated for all men active in the workforce with a master's degree. Study used: The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors, Gary R. Skoog, James E. Ciecka and Kurt V. Krueger, Journal of Forensic Economics, 22(2), 2011.

** Life expectancy calculated for white men. Study used: United States Life Tables, 2017 by Elizabeth Arias, Ph.D., and Jiaquan Xu, M.D., Division of Vital Statistics, National Vital Statistics Reports, Volume 68, Number 7, June 24, 2019.

Damages Summary

	Future Values		Present Values	
	Pre-Trial	Post-Trial	Pre-Trial	Post-Trial
Lost Income	\$865,193	\$856,297	\$900,132	\$789,914
Lost Fringe Benefits	\$398,655	\$380,025	\$414,995	\$350,564
Subtotal: Lost Earnings	\$1,263,849	\$1,236,322	\$1,315,127	\$1,140,478
Other Damages	\$0	\$0	\$0	\$0
Total Damages	\$1,263,849	\$1,236,322	\$1,315,127	\$1,140,478
Grand Total Damages	\$2,500,171		\$2,455,604	

Lost Income

Projected Employment Without Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/16/18	12/04/28	Manager	IBM	\$350,000	44.38%	0.00%	0.00%

Actual and Projected Employment With Damages

From	To	Occupation	Employer	Initial Salary	Benefits %	Pre-Trial Growth	Post-Trial Growth
06/16/18	12/31/18	Unemployed	Texas Workforce Commission	\$2,964	0.00%	0.00%	
01/01/19	12/31/19	Contractor	APC Workforce Solutions II LLC	\$24,192	0.00%	0.00%	0.00%
01/01/19	12/31/19	Unemployed	Texas Workforce Commission	\$5,928	0.00%	0.00%	0.00%
01/01/19	12/31/19	Manager	Oracle	\$91,741	44.38%	0.00%	0.00%
01/01/20	12/31/20	Manager	Oracle	\$180,515	44.38%	0.00%	0.00%
01/01/21	12/04/28	Manager	Oracle	\$189,977	44.38%	0.00%	3.00%

Pre-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	06/16/18	12/31/18	\$190,822	\$84,687	\$275,509	\$2,964	\$0	\$2,964	\$272,545	\$292,974
2	01/01/19	12/31/19	\$350,000	\$155,330	\$505,330	\$121,861	\$40,715	\$162,576	\$342,754	\$361,592
3	01/01/20	12/31/20	\$350,000	\$155,330	\$505,330	\$180,515	\$80,113	\$260,628	\$244,702	\$253,257
4	01/01/21	12/31/21	\$350,000	\$155,330	\$505,330	\$189,977	\$84,312	\$274,289	\$231,041	\$234,497
5	01/01/22	09/30/22	\$261,781	\$116,178	\$377,959	\$142,092	\$63,061	\$205,153	\$172,806	\$172,806
Total	06/16/18	09/30/22	\$1,502,603	\$666,855	\$2,169,458	\$637,409	\$268,200	\$905,609	\$1,263,849	\$1,315,127

Post-Trial Lost Income

Period	From	To	Income	Benefits	Total Uninjured	Income	Benefits	Total Injured	Loss	Present Value
1	10/01/22	12/31/22	\$88,219	\$39,152	\$127,371	\$48,243	\$21,410	\$69,653	\$57,718	\$57,357
2	01/01/23	12/31/23	\$350,000	\$155,330	\$505,330	\$197,140	\$87,491	\$284,630	\$220,700	\$214,001
3	01/01/24	12/31/24	\$350,000	\$155,330	\$505,330	\$203,054	\$90,115	\$293,169	\$212,161	\$200,853
4	01/01/25	12/31/25	\$350,000	\$155,330	\$505,330	\$209,145	\$92,819	\$301,964	\$203,366	\$188,075
5	01/01/26	12/31/26	\$350,000	\$155,330	\$505,330	\$215,420	\$95,603	\$311,023	\$194,307	\$175,636
6	01/01/27	12/31/27	\$350,000	\$155,330	\$505,330	\$221,882	\$98,471	\$320,354	\$184,976	\$163,507
7	01/01/28	12/31/28	\$324,180	\$143,871	\$468,052	\$211,218	\$93,739	\$304,957	\$163,094	\$141,048
Total	10/01/22	08/14/42	\$2,162,400	\$959,673	\$3,122,072	\$1,306,102	\$579,648	\$1,885,750	\$1,236,322	\$1,140,478